This listing of claims will replace all prior versions, and listings, of claims in the application:

The Status of the Claims

1. (Currently Amended) A method for fabricating a flash memory cell comprising:

<u>forming</u>depositing a pad oxide layer and a pad nitride layer on a semiconductor substrate;

patterning the pad nitride layer;

implanting ions into the substrate to form an ion implant region;

forming spacers on sidewalls of the patterned pad nitride layer-pattern;

removing some partparts of the pad oxide layer and the top portion of the substrate through an etching process using the spacers as a mask to form a trench that divides the ion implant region into two parts;

forming a gap filling insulating layer over the resulting substrate; and
forming a trench isolation layer and junction regions simultaneously by removing
the spacers, the pad nitride layer pattern, the pad oxide layer, and the top portion of the gap
filling insulating layer.

- 2. (Original) The method as defined by claim 1, wherein the spacers are formed of a material selected from the group consisting of nitride and TEOS (tetraethyl orthosilicate) oxides.
- 3. (Original) The method as defined by claim 1, wherein the pad oxide layer functions as a screen oxide layer during the ion implantation.

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- 4. (Original) The method as defined by claim 1, wherein the ion implanted is one of As and P.
- 5. (Original) The method as defined by claim 1, wherein the spacers have a thickness between about 500 Å and 1500 Å.
- 6. (Original) The method as defined by claim 1, further comprising performing a thermal treatment process for the densification of the gap filling insulating layer and the activation of the ion implant region.